

COUNTY OF YORK, VIRGINIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2004

	General	Debt Service - Fire & Rescue	Capital Project - County Capital	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
General property taxes	\$ 60,746,643	\$ -	\$ -	\$ -	\$ 60,746,643
Other local taxes	20,306,785	-	-	-	20,306,785
Intergovernmental revenues:					
From the Federal government	910,401	-	-	3,275,884	4,186,285
From the Commonwealth of Virginia	4,221,322	-	-	1,169,322	5,390,644
From local government	-	-	12,935	-	12,935
Permits, fees, and licenses	638,530	-	-	-	638,530
Fines and forfeitures	281,112	-	-	-	281,112
Use of money and property	524,870	65,532	134,710	18,210	743,322
Charges for services	2,211,357	-	-	107,140	2,318,497
Miscellaneous	417,851	-	-	15,770	433,621
Recovered costs	1,191,533	-	1,000,000	474,730	2,666,263
Total revenues	<u>91,450,404</u>	<u>65,532</u>	<u>1,147,645</u>	<u>5,061,056</u>	<u>97,724,637</u>
EXPENDITURES					
Current:					
General government	1,569,469	-	-	-	1,569,469
Judicial services	1,966,215	-	-	6,526	1,972,741
Public safety	17,532,025	-	-	-	17,532,025
Environmental and development services	2,431,389	-	-	-	2,431,389
Finance and planning	6,531,070	-	-	-	6,531,070
Education	33,389,237	-	145,000	4,103,544	37,637,781
Human services	1,125,632	-	-	5,770,621	6,896,253
General services	4,429,005	-	-	-	4,429,005
Community services	2,332,758	-	-	-	2,332,758
Non-departmental	819,901	-	-	-	819,901
Capital outlay	431,653	-	8,595,838	4,887,061	13,914,552
Debt service:					
Principal retirement	100,776	490,000	-	3,335,408	3,926,184
Interest and fiscal charges	13,612	420,057	-	2,588,992	3,022,661
Other costs of debt issuance	-	174,483	-	6,100	180,583
Total expenditures	<u>72,672,742</u>	<u>1,084,540</u>	<u>8,740,838</u>	<u>20,698,252</u>	<u>103,196,372</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,777,662</u>	<u>(1,019,008)</u>	<u>(7,593,193)</u>	<u>(15,637,196)</u>	<u>(5,471,735)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	843,909	16,023,734	17,284,054	34,151,697
Proceeds from debt	-	17,380,000	-	3,875,000	21,255,000
Premium on issuance of debt	-	-	-	228,544	228,544
Insurance recovery	7,249	-	-	-	7,249
Transfers out	(15,431,664)	(17,000,000)	(1,050,000)	(3,571,355)	(37,053,019)
Discount on issuance of debt	-	(204,901)	-	-	(204,901)
Total other financing sources and uses	<u>(15,424,415)</u>	<u>1,019,008</u>	<u>14,973,734</u>	<u>17,816,243</u>	<u>18,384,570</u>
EXTRAORDINARY ITEM - HURRICANE ISABEL	<u>(674,702)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(674,702)</u>
Net change in fund balances	2,678,545	-	7,380,541	2,179,047	12,238,133
Fund balances, beginning of year - as restated	30,337,295	-	12,389,610	1,887,326	44,614,231
Fund balances, end of year	<u>\$ 33,015,840</u>	<u>\$ -</u>	<u>\$ 19,770,151</u>	<u>\$ 4,066,373</u>	<u>\$ 56,852,364</u>

The accompanying notes are an integral part of the basic financial statements.